

Glossary and Acronyms

AB – Assembly Bill

Accountability- Extent to which one is responsible to a higher authority – legal or organizational – for one's actions in society or within one's particular organizational position.

ADA - Americans with Disabilities Act

Adjusted Budget- The current budget adopted by the City Council, including any Council-approved modifications authorized throughout the years and prior year encumbrances.

Administrative Overhead- Cost applied, based on employee salaries, to fund the administration of the payroll system, employee benefits, labor relations, and ancillary services.

Adopted Budget- The new allocation of expenditures and revenues for the current fiscal year, as approved by the City Council.

Appropriation- An authorization by the City Council that permits officials to incur obligations and expend City resources within a fiscal year. This includes adopted budget plus prior year estimated carryover budget.

AQMD - Air Quality Management District

BEP - Budget Evaluation Process

Budget- A financial plan serving as a pattern for and control over future operations - any estimate of future costs or plan for the utilization of the workforce, material or other resources.

BTD - Business Technology Division

Bureau- A unit of organization within a department that may be subdivided into divisions.

Capital Improvements- Construction or major repair of City facilities or buildings.

CACOD - Citizens Advisory Commission on Disabilities

CAFR - Comprehensive Annual Financial Report

Capital Improvement Program (CIP) - A plan for Capital expenditures to be incurred each year describing each project, the amount to be expended, and the method of financing.

CDBG - Community Development Block Grant

Capital Outlay- The acquisition costs of equipment with a value of \$5,000 or greater used in providing direct services.

Charter-mandated- As legally required by the City's Charter, which is the document that spells out the purposes and powers of the City.

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CIP - Capital Improvement Program

CNG - Compressed Natural Gas

COLA - Cost of Living Adjustment

COPS - Community Oriented Policing

CPI - Consumer Price Index

CUPA - Certified Unified Program Agency

CVB - Convention and Visitors Bureau

Debt Service- The cost of paying the principal and interest on borrowed money according to a predetermined schedule.

Department- An organizational unit that may be subdivided into bureaus.

DOT – Department of Transportation

Division- An organizational unit within a bureau that may be subdivided into sections.

ECOC - Emergency Communications and Operations Center

Encumbrance- The money allocated for payment of goods/services contracted for but not yet received.

Enterprise Fund- A fund used to account for the City's ongoing activities, which are similar to those found in the private sector in that they are structured to be self-supporting, e.g. gas, airport, towing, etc.

Estimated Actuals/FY 03 Estimated- Anticipated year-end totals for the current fiscal year for expenditures and revenues. These amounts may be larger than the Adopted Budget due to mid-year budget adjustments and prior year encumbrances, which are not included in the Adopted Budget.

Estimated Carryover- Funds carried over from prior-years for multi-year grants and projects.

Expenditures- The cost for personnel, materials and equipment required for a department to deliver services.

Fiscal Year- A time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Long Beach's fiscal year is October 1 through September 30.

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Fringe Benefits- Any of a variety of non-wage or supplemental benefits (health/dental/life insurance, pension contributions and auto allowance) that employees receive in addition to their regular wages.

Full-Time Equivalent (FTE) - 2,088 employee-work hours, or the equivalent of a full-time position for one year.

Fund- An accounting entity with a self-balancing set of accounts recording financial resources and transactions for specific activities or to attain certain objectives.

Fund Balance- The net effect of current assets less current liabilities at any given point in time.

FY – Fiscal Year

General Fund- A fund which accounts for tax and other general purpose revenues, e.g., sales taxes, property taxes, fines, interest, etc. and records the transactions of general governmental services, e.g., police, fire, library, parks and public works.

Internal Services- The costs of reimbursement for services provided by Internal Service Fund programs to other City programs and departments (e.g., vehicle maintenance, computer systems, risk management, etc.)

Internal Service Fund- A fund used to finance and account for goods and services provided by one City department to other City departments.

ICMA - International City/County Management Association

JPA - Joint Powers Authority

LBUSD - Long Beach Unified School District

LNG - Liquefied Natural Gas

MOU - Memorandum of Understanding - Agreement between mutual parties such as between City departments or between the City and employee organizations.

Miscellaneous Skill Pays- Additional compensation specific to police officers who qualify annually for firearm skill and physical fitness, as well as specialized pay for field training officers and one-officer patrol.

Mission- A broad statement of a department's purpose, in terms of meeting the public service needs for which it is organized.

NC - Non-Career

NCL - National Civic League

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NPDES - National Pollution Discharge Elimination System

Non-Personal Services- The costs of utilities, materials and supplies, services and other non-labor costs.

Objective- A specific statement describing a result to be achieved in support of a department's goals.

One-time- Program expenditures or sources of revenue that are irregular or occasional.

Ongoing- Program expenditures or sources of revenue that are recurring or continuous.

OSHA - Occupational Safety and Health Act

PAL - Police Athletic League

PBAI - Parking and Business Area Improvement

PCA - Public Corporation for the Arts

Performance Measures- Specific quantitative (outputs) or qualitative (outcomes) measures of work performed within an activity or program.

Personal Services- The costs of labor, including salaries and fringe benefits.

Personnel- Reflects total full-time, part-time and temporary budgeted positions, expressed as full-time equivalents. (Example: Two half-time positions equal one full-time equivalent.)

Prior Year Encumbrances (PYE)- Money set aside from last year's budget to pay for items or services ordered during that year but received in the subsequent fiscal year. The encumbrance is removed when the items or services are received and paid for.

PUC - Public Utilities Commission

Redevelopment Agency (RDA)- Oversight for the redevelopment process is provided by the Redevelopment Agency of the City of Long Beach, which is governed by a seven-member Board appointed by the Mayor and approved by the City Council.

Resources- Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

Return on Assets (ROA)- This is a measure of how effective the City is at putting its assets to work. The ROA is a test of asset utilization - how much revenue the City has earned on the total assets it has in property, infrastructure, facilities and other equipment.

Revenues- The historical and estimated yield of taxes and other sources of income that a government unit collects and receives for public use.

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RLA - Rancho Los Alamitos

Salary Savings- Budget amount to be saved by departments during the fiscal year through Salaries, Wages and Benefits (mostly through retirements and maintaining vacancies).

SAP - Special Advertising and Promotions Fund

SCE - Southern California Edison

SERRF - South East Resource Recovery Facility

Special Revenue Fund- A fund used to account for the proceeds of specific revenue sources that are restricted by law to expenditure for specific purposes.

Structural Deficit- A fiscal imbalance created when estimated long-term, ongoing costs exceed the City's capacity to generate long-term, ongoing revenues.

Structural Reductions- A measure that either decreases or eliminates an ongoing cost, or generates ongoing, recurring revenue for the City.

Subsidiary Agency Fund- A fund used to account for resources and assets where the City is acting as an agent for other governmental units, private organizations or individuals.

Three-Year Financial Strategic Plan- A plan developed by City staff and endorsed by the City Council, based upon the community's service priorities, designed to guide cost reductions and revenue increases to address the City's structural deficit over the next three years.

Tidelands Funds- The Tidelands Operating Funds are used to account for operations, maintenance and development of the Convention Center, beaches, waterways and marinas in the **Tidelands area** - The Tidelands Oil Revenue Fund is used to account for the proceeds from oil operations within the Tidelands area. The Subsidence Fund is used to account for the accumulation of resources needed to minimize and remedy future land sinkage due to oil operations in the Tidelands area.

Transparency- The availability of information to the general public about government rules, regulations and operations (programmatic and financial) to encourage community participation and improve the decision-making process.

TOT - Transient Occupancy Tax

UUT - Utility Users Tax

VLF - Vehicle License Fee

User Charges/Fees- The payment of a fee for direct receipt of a public service by the party benefiting from the service.